

STATE OF GEORGIA
COUNTY OF HALL

**TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement (the "Agreement") is made this 9th day of July 2024 by and among Hall County, Georgia (hereinafter the "County"), a political subdivision of the State of Georgia, the Town of Braselton, Georgia, a municipal corporation, the City of Buford, Georgia, a municipal corporation, the Town of Clermont, Georgia, a municipal corporation, the City of Flowery Branch, Georgia, a municipal corporation, the City of Gainesville, Georgia, a municipal corporation, the City of Gillsville, Georgia, a municipal corporation, the City of Lula, Georgia, a municipal corporation, the City of Oakwood, Georgia, a municipal corporation, and the City of Rest Haven, a municipal corporation (hereinafter the "Municipalities"), acting pursuant to validly adopted approvals by their respective governing bodies. The County and the Municipalities do hereby agree as follows:

WITNESSETH:

WHEREAS, Hall County and its Municipalities constitute the regional hub for Northeast Georgia with regard to the provision of medical care, banking services, and commerce; and

WHEREAS, the location of Lake Lanier in Hall County has fueled exceptional tourism opportunities within Hall County and its Municipalities; and

WHEREAS, Interstate 985 traverses Hall County and has experienced an unprecedented increase in vehicle trips per day during the last decade, bringing residents from neighboring counties into Hall County and its Municipalities; and

WHEREAS, one of the main railroad lines in the nation traverses Hall County, and Hall County is partnering with the state and federal governments to create an inland port in Hall County along the railroad line; and

WHEREAS, the creation of the inland port will significantly increase the transportation of goods, commodities, and materials through Hall County and its Municipalities; and

WHEREAS, numerous state routes provide connectivity among Hall County, its Municipalities, and major transportation corridors such as Interstate 85 and Georgia 400, and such transportation corridors provide direct access to the Interstate System serving the Southeastern United States; and

WHEREAS, Hall County and its Municipalities are experiencing rapid population growth as new residents determine that Hall County and its Municipalities provide outstanding opportunities to live, work, and play; and

WHEREAS, economic development activities within Hall County and its Municipalities are providing incentives for residents from neighboring counties to seek employment within Hall County and its Municipalities; and

WHEREAS, all of these factors have resulted in the need for Hall County and its Municipalities to explore alternatives to place before their residents regarding transportation improvements; and

WHEREAS, one such alternative is found in Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, as amended (the "Act"), which authorizes the imposition of a single county Transportation Special Purpose Local Option Sales and Use Tax (the "TSPLOST") to fund authorized transportation purposes for the use and benefit of the County and qualified Municipalities within the County; and

WHEREAS, in accordance with Official Code of Georgia Annotated § 48-8-262(a)(1), the County and its Municipalities have determined that neither the region nor the majority of counties in the region have proposed a referendum on a regional special district transportation sales and use tax; and

WHEREAS, the governing authorities of the County and the Municipalities hereby agree, subject to the approval of the voters of the Special District in a Referendum, to levy a Transportation Special Purpose Local Option Sales and Use Tax and further agree that the rate of the tax shall be 1 percent; and

WHEREAS, the governing authorities of the County and the Municipalities met together on May 10, 2024 to discuss possible projects and purposes for inclusion in the Transportation Special Purpose Local Option Sales and Use Tax Referendum and to discuss the rate of the tax in conformity with the requirements of Official Code of Georgia Annotated § 48-8-262(a)(2); and

WHEREAS, the County and its Municipalities desire to execute an Intergovernmental Agreement in order to place before the voters of Hall County the question whether a Transportation Special Purpose Local Option Sales and Use Tax should be utilized as a tool to help manage transportation challenges;

NOW THEREFORE, in consideration of the premises and undertakings hereinafter set forth, it is agreed by and among the County and the Municipalities as follows:

Section 1. Representations of the Parties.

Each party hereto makes the following representations and warranties which are specifically relied upon by all other parties as a basis for entering into this Agreement:

- A. The County and its Municipalities hereby agree, subject to the approval of the voters of the Special District in a Referendum, to levy a Transportation Special Purpose Local Option Sales and Use Tax and further agree that the rate of the tax shall be 1 percent.

- B. The County agrees that if the governing authorities of all of the Municipalities within the Special District approve and execute this Agreement on or before July 10, 2024, the County will take the actions necessary to call an election, to be held in all of the voting precincts in Hall County on November 5, 2024, for the purpose of submitting to the qualified voters of the Special District for their approval the question whether or not a Transportation Special Purpose Local Option Sales and Use Tax of one percent shall be imposed on all sales and uses subject to the sales and use tax in the Special District of Hall County, as authorized by the Act, for six years (24 calendar quarters) commencing on April 1, 2025 for the purpose of funding specified Projects (hereinafter more fully referred to and defined). The amount of net proceeds to be raised by the Transportation Special Purpose Local Option Sales and Use Tax is estimated to be \$390,000,000 (Three Hundred and Ninety Million Dollars).
- C. The Municipalities are legally chartered municipal corporations as defined by law and judicial interpretation. During a public meeting of its governing board, conducted in compliance with the Open Meetings Act, Official Code of Georgia Annotated § 50-14-1, et seq., each of the Municipalities validly approved the execution of this Agreement.
- D. The County is a political subdivision of the State of Georgia created and existing under the Constitution and laws of the State. During a public meeting conducted in compliance with the Open Meetings Act, Official Code of Georgia Annotated § 50-14-1, et seq., the County approved the execution of this Agreement.
- E. It is the intention of the County and the Municipalities to comply in all respects with Official Code of Georgia Annotated § 48-8-260 et seq., as amended most recently during the 2024 Legislative Session, and all provisions of this Agreement shall be construed in light of Official Code of Georgia Annotated § 48-8-260, et seq. as so amended.

Section 2. Conditions Precedent.

The obligations of all parties under this Agreement are contingent upon the following prior events:

- A. The approval and execution of this Agreement by all Municipalities located wholly or partially within Hall County on or before July 10, 2024.
- B. If all Municipalities do not approve and execute this Agreement on or before July 10, 2024, Hall County may choose not to approve and execute this Intergovernmental Agreement. In such a circumstance, Hall County will pursue a five-year agreement with one or more Municipalities whose population within the Special District is more than fifty percent of the total population of that portion of all Hall County Municipalities located in the Special District. Pursuant to the alternate Agreement, the percentage of the proceeds of the tax collected that each absent municipality shall receive is stated with specificity, and such percentage of the proceeds of the tax collected which shall be received by each absent municipality shall not be less than the absent municipality minimum percentage as set forth in Official Code of Georgia Annotated Section 48-8-262(c), as amended by House Bill 946 during the 2024 Legislative Session.

- C. The adoption of a Resolution by the Board of Commissioners of Hall County authorizing the imposition of the Transportation Special Purpose Local Option Sales and Use Tax and calling the necessary election in accordance with the provisions of Official Code of Georgia Annotated § 48-8-262(d).
- D. The approval of the Transportation Special Purpose Local Option Sales and Use Tax by a majority of the voters in the Special District of Hall County voting in the election (for those purposes) to be held in accordance with the provisions of Official Code of Georgia Annotated § 48-8-263.
- E. This Agreement is further contingent upon the collection of Transportation Special Purpose Local Option Sales and Use Tax revenues by the State of Georgia Department of Revenue and its transfer of the same to the County.

Section 3. Rate of Tax: Estimated Amount; Effective Date and Term of the Tax.

The Transportation Special Purpose Local Option Sales and Use Tax, subject to approval in an election to be held on November 5, 2024, shall be imposed at the rate of one percent (1%). The total estimated dollar amount for the net proceeds of the tax is \$390,000,000 (Three Hundred and Ninety Million Dollars). The maximum period of time for which the tax shall be imposed is six years, beginning on April 1, 2025 and ending on the final day of the six-year period. The maximum amount of net proceeds to be raised by the Transportation Special Purpose Local Option Sales and Use Tax shall correspond to the period of time that the Transportation Special Purpose Local Option Sales and Use Tax shall be imposed. Hall County and its Municipalities intend for the maximum amount of net proceeds to be raised by the Transportation Special Purpose Local Option Sales and Use Tax to be the maximum amount of net proceeds allowed by law, specifically in accordance with House Bill 934 which became effective on May 2, 2022 and House Bill 946 which became effective on May 6, 2024. The tax shall cease to be imposed on the final day of the maximum period of time allowed by law, six years, pursuant of Official Code of Georgia Annotated Section 48-8-262(d)(2)(C), as amended by House Bill 946 during the 2024 Legislative Session, unless sooner required by law.

Section 4. Effective Date and Term of This Agreement.

This Agreement shall commence upon the date of its execution by Hall County and all Municipalities and shall terminate upon the latter of:

- A. The official declaration by the Board of Elections and Registration of Hall County of the failure of the election described in this Agreement; or
- B. The expenditure by the County and the Municipalities of the last dollar of money collected from the Transportation Special Purpose Local Option Sales and Use Tax even if such

expenditure is made after the expiration of the Transportation Special Purpose Local Option Sales and Use Tax collection period, but in no event shall this Agreement run for more than 50 years from January 1, 2024.

Section 5. Purposes and Projects, Priority and Order of Funding.

- A. In recognition of the need for transportation improvements across Hall County and its Municipalities, the parties agree that the estimated total net proceeds (\$390,000,000) shall be utilized for the following transportation purposes (the "Purposes"): roads, streets, bridges, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Official Code of Georgia Annotated Section 48-8-121, trails, roundabouts, sidewalks, traffic signals, and all accompanying infrastructure and services necessary to provide access to these transportation facilities.
- B. The transportation Purposes and Projects to be funded in whole or in part from Transportation Special Purpose Local Option Sales and Use Tax proceeds (the "Projects"), are listed in Exhibit A, which is attached hereto and made part of this Agreement. The parties acknowledge and agree that at least 30% of the estimated revenues are being expended on Projects that are consistent with the Statewide Strategic Transportation Plan as defined in Official Code of Georgia Annotated § 32-2-22.
- C. All transportation Purposes included in this Agreement shall be funded from proceeds from the tax except as otherwise agreed. The Projects and Purposes described herein shall be funded from Transportation Special Purpose Local Option Sales and Use Tax proceeds as provided in this Agreement, and as specified in Exhibit A. Each party shall have the sole discretion to reduce the scope of a Project in the event of a funding shortfall.
- D. No general obligation debt is to be issued in conjunction with the imposition of the tax.

Section 6. Transportation Special Purpose Local Option Sales and Use Tax Funds; Separate Accounts; No Commingling.

- A. A special fund or account shall be created by the County and designated as the 2025 Hall County Special District Mass Transportation Special Purpose Local Option Sales and Use Tax Fund (the "County Transportation Special Purpose Local Option Sales and Use Tax Fund"). The County shall select a bank which shall act as a depository and custodian of the County Transportation Special Purpose Local Option Sales and Use Tax Fund upon such terms and conditions as may be acceptable to the County.
- B. Each Municipality shall create a special fund to be designated as the 2025 [Municipality name] Special District Mass Transportation Special Purpose Local Option Sales and Use Tax Fund (each a "Municipal Transportation Special Purpose Local Option Sales and Use Tax Fund"). Each Municipality shall select a bank which shall act as a depository and custodian of the Transportation Special Purpose Local Option Sales and Use Tax proceeds received by each Municipality upon such terms and conditions as may be acceptable to the

Municipality.

- C. All Transportation Special Purpose Local Option Sales and Use Tax proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Transportation Special Purpose Local Option Sales and Use Tax proceeds shall not be commingled with other funds of the County or the Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than Transportation Special Purpose Local Option Sales and Use Tax proceeds shall be placed in such accounts.

Section 7. Allocation and Disbursement of Transportation Special Purpose Local Option Sales and Use Tax Proceeds.

- A. Upon receipt by the County of Transportation Special Purpose Local Option Sales and Use Tax proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the Transportation Special Purpose Local Option Sales and Use Tax Fund. The monies in the Transportation Special Purpose Local Option Sales and Use Tax Fund shall be held and applied to the cost of acquiring, constructing and installing the Projects that have been designated as Major Projects by the County and all Municipalities (hereinafter the “Major Projects”) and the County capital outlay projects listed in Exhibit A and as provided in Paragraph B of this Section. In the event that a Major Project is specifically designated herein to be administered by a specific Municipality, the County shall, within 30 days of receipt of funds from the State Revenue Commissioner, transfer the funds designated for such Major Project to the designated Municipality on a pro-rata basis with Major Projects to be administered by the County and other specifically designated Municipalities according to the amount of proceeds received each month for Major Projects. The following Major Projects have been specifically designated in Exhibit A to be administered by specific Municipalities:

Ridge Road Corridor Improvements – Administered by the City of Gainesville

Park Hill Drive Intersection Improvements – Administered by the City of Gainesville

Hilton Drive Extension – Administered by the City of Gainesville

Frazer Road Corridor Improvements – Administered by the City of Buford

Mulberry Street Connector - Administered by the City of Flowery Branch

Old Oakwood Road at Balus Creek Road Culvert Replacement and Road Alignment) – Administered by the City of Oakwood

Main Street, Flat Creek, and Old Oakwood Road Intersection – Administered by the City of Oakwood

B. The County, following each monthly deposit of the Transportation Special Purpose Local Option Sales and Use Tax proceeds in the Transportation Special Purpose Local Option Sales and Use Tax Fund, shall reserve \$4,333,333.33 (Four Million Three Hundred Thirty-Three Thousand Three Hundred Thirty-Three and 33/100 Dollars) of the monthly Transportation Special Purpose Local Option Sales and Use Tax proceeds received to pay the cost of the Major Projects to be administered by the County or specifically designated Municipalities as set forth in Exhibit A to this Agreement on a pro rata basis determined by the percentage of the individual Project as a portion of Major Projects. For example, the percentage of the Project known as the Mulberry Street Connector is 0.0080 percent compared to the total Major Projects List, as shown on Exhibit A, so each month Hall County would disburse the sum of \$34,722.22 to the City of Flowery Branch from the Major Projects reserve to facilitate the City of Flowery Branches administration of the construction of the Mulberry Street Connector Project, assuming that at least \$4,333,333.33 is received as TSPLOST proceeds from the State Revenue Commissioner for that month. If at least \$4,333,333.33 is not received for the month, then the distribution by Hall County to the City of Flowery Branch for that month would be 0.0080 percent of the funds received by Hall County from the State Revenue Commissioner for that month. Additionally, if the net proceeds from the Transportation Special Purpose Local Option Sales Tax exceed the sum of \$4,333,333.33 for the month, the County shall disburse to each Municipality its pro-rata allocation of the remaining monthly Transportation Special Purpose Local Option Sales and Use Tax net proceeds received, within thirty (30) days of the County's receipt of such Transportation Special Purpose Local Option Sales and Use Tax proceeds. The County or the specifically designated Municipality shall expend the monies reserved for Major Projects to construct and install such Major Projects. The County and the Municipalities shall receive a pro-rata allocation of the remaining Transportation Special Purpose Local Option Sales and Use Tax net proceeds, after the allocation for the Major Projects, on a monthly basis in accordance with the table below. The aggregate net remaining Transportation Special Purpose Local Option Sales and Use Tax proceeds are estimated to be \$78,000,000 (Seventy-Eight Million Dollars) over the six (6) year period.

Project	County/Municipality	Pro Rata %	Estimated Cost
County Projects (excluding Major Projects)	Unincorporated Hall County	42.5000%	33,150,000
Braselton	Braselton	3.9981%	3,118,497
Flowery Branch	Flowery Branch	9.7953%	7,640,319
Gainesville	Gainesville	29.9856%	23,388,730
Buford	Buford	3.3984%	2,650,723
Gillsville	Gillsville	0.4998%	389,812
Clermont	Clermont	1.3993%	1,091,474
Oakwood	Oakwood	5.3974%	4,209,971
Lula	Lula	2.9986%	2,338,873
Rest Haven	Rest Haven	0.0277%	21,600
			\$44,850,000

Notwithstanding the foregoing, once the County has deposited the aggregate amount of \$312,000,000 (Three Hundred Twelve Million Dollars) (the total estimated cost of the Major Projects) into the account for the payment of the cost of the Major Projects, the County shall make no further deposits of Transportation Special Purpose Local Option Sales and Use Tax proceeds into such account for Major Projects. As among the Major Projects, the County, or the applicable specifically designated Municipality, may allocate excess proceeds not needed for a particular Major Project, once satisfactorily completed, to one or more other Major Projects as determined by the County, or with regard to Major Projects to be administered by a specifically designated Municipality, the specifically designated Municipality may allocate excess proceeds for such Major Project administered by such Municipality to other Major Projects administered by such Municipality or to Major Projects administered by the County. If the final, actual aggregate cost of the Major Projects is less than \$312,000,000, any excess proceeds designated for Major Projects shall be disbursed in the same manner as the remaining Transportation Special Purpose Local Option Sales and Use Tax proceeds are to be disbursed as set forth in the table above.

Proceeds over and above the amount estimated to be received pursuant to this Referendum shall be allocated in accordance with the table above and shall be used solely for the Purposes listed herein. Each party shall expend its portion (determined using the percentages set forth in the table above) of proceeds from the Transportation Special Purpose Local Option Sales and Use Tax on one or more of its Projects set forth in Exhibit A of this Agreement.

- C. No Purpose or Project will be given preference in the funding and distribution process in such a way that the monthly distribution formula set forth herein is affected. Each party to this Agreement shall determine the priority or order in which its designated transportation Purposes will be fully or partially funded based upon the distribution formula set forth in this Agreement. Each party's determination of the priority or order of funding for its transportation Purposes shall be based on the extent to which a Project is ready to be initiated, the most recently updated assessment of the transportation needs of the applicable party, and practical considerations regarding the effect of the Project upon the traffic flow within the jurisdiction. The parties anticipate that Projects may be funded concurrently so as to maximize the impact of the Transportation Special Purpose Local Option Sales and Use Tax proceeds on the transportation needs of Hall County and its Municipalities.
- D. The disbursement of proceeds from the Transportation Special Purpose Local Option Sales Tax referenced in this Agreement shall account for 100 percent of the Tax proceeds.
- E. Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share, unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor Municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

Section 8. Project Monitoring, Record Keeping and Reporting, Audits.

- A. All parties to this Agreement shall promptly move forward with the acquisition and construction of the Projects in an efficient and economical manner and at a reasonable cost in conformity with all applicable laws, ordinances, rules and regulations of any governmental authority having jurisdiction over the Projects.
- B. The governing authority of the County and the governing authority of each of the Municipalities shall comply with the requirements of Official Code of Georgia Annotated § 48-8-269.5(a)(2), which requires that the governing authority of each county and the governing authority of each qualified municipality receiving any proceeds from the tax under this part to maintain a record of each and every Purpose for which the proceeds of the tax are used. A schedule shall be included in each annual audit which shows for each Purpose in the resolution calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole. Certain information must be included in the annual audit of the County or each of the Municipalities during the term of this Agreement. The distribution and use of all Transportation Special Purpose Local Option Sales and Use Tax proceeds deposited in the County Transportation Special Purpose Local Option Sales and Use Tax Fund and each Municipal Transportation Special Purpose Local Option Sales and Use Tax Fund shall be audited annually by an independent certified public accounting firm. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. Each Municipality shall provide the County with a copy of its annual audit.
- C. The governing authority of the County and the governing authority of each of the Municipalities shall comply with the requirements of Official Code of Georgia Annotated § 48-8-269.6, which requires the publication of annual reports concerning expenditures for the Purposes.
- D. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of Transportation Special Purpose Local Option Sales and Use Tax proceeds and expenditures for each Project or Purpose undertaken by the County or respective Municipality as required to fulfill the terms of this Agreement.

Section 9. Completion of Projects.

- A. The County and the Municipalities acknowledge that the costs shown for each Purpose described in Exhibit A are estimated amounts.

- B. When the County or a Municipality, as applicable, confirms that all of its Projects are completed, any excess proceeds held by the confirming County or Municipality shall, for the purposes of this Agreement, be deemed excess funds and disposed of as follows: Excess Proceeds subject to this subsection shall be used solely for the purpose of reducing any indebtedness of the County or the applicable qualified Municipality within the Special District, other than indebtedness incurred pursuant to Article 5A, Part I of Official Code of Georgia Annotated Chapter 48-8 (Sections 48-8-260 et seq.). If there is no such indebtedness or if the Excess Proceeds exceed the amount of any such indebtedness, then the Excess Proceeds shall next be paid into the general fund of such County or the applicable qualified Municipality, it being the intent that any funds so paid into the general fund of such County or applicable qualified Municipality be used for the purpose of reducing ad valorem taxes according to Official Code of Georgia Annotated § 48-8-269.5(f)(2).

Section 10. Project Management.

The County, or the applicable Municipality for municipal projects to be administered by such Municipality, may contract for Project Management regarding its Major Projects, and Project Management shall be funded from Transportation Special Purpose Local Option Sales and Use Tax proceeds. Project Management shall be performed by one or more persons or entities, and the Project Management function shall work out of the Gainesville-Hall Metropolitan Planning Organization (hereinafter “MPO”) office structure. The total annual compensation for the Project Management function described in this paragraph, including wages and benefits, if applicable, shall not exceed \$300,000 (Three Hundred Thousand Dollars). Municipalities may request that the Project Management function described in this paragraph be used for certain Municipal Projects which are not designated as Major Projects. In such event, the Municipality shall contract with the Project Management person or entity described in this paragraph for the specific services to be performed.

Section 11. Delegation of Certain Authority.

Hall County hereby delegates to its Chairman of the Board of Commissioners, and each Municipality hereby delegates to its Chief Elected Official, the authority to perform any and all acts necessary to effectuate this Agreement, including the authority to execute any documents necessary to effectuate this Agreement.

Section 12. Citizen Review Committee.

- A. The County and Municipalities agree that the members of the Citizen Review Committee, which is reviewing expenditures for SPLOST VII and SPLOST VIII Projects, shall also review the Projects and Purposes set forth in this Agreement.
- B. The Citizen Review Committee will represent the interests of the citizens of the County and its Municipalities and shall receive and review periodic status reports concerning all Projects and Purposes to be funded from the net proceeds of the Transportation Special Purpose Local Option Sales and Use Tax Program. The Committee shall review Transportation Special Purpose Local Option Sales and Use Tax Projects and Purposes of

the County and Municipalities and shall invite the necessary staff, division directors, department heads, administrators, and appropriate third parties to provide Project and Purpose updates to the Committee.

- C. The mission of the Citizen Review Committee is to ensure all Hall County and Municipal Transportation Special Purpose Local Option Sales and Use Tax Program Purposes will be reported and executed in an efficient, transparent, and fully accountable manner in keeping with the Purposes of the overall Transportation Special Purpose Local Option Sales and Use Tax Program.
- D. Hall County will provide appropriate staff, technical advisors, and meeting facilities to support the Committee's activities.
- E. The County Administrator and City Managers or designee(s), as applicable, of the County and Municipalities to this Agreement shall appoint any successor members of the Committee based on the following methodology:
 - 1. The Citizen Review Committee is comprised of nine members, five members appointed by the County Administrator; two members appointed by the City Manager of the City of Gainesville; one member appointed by a majority of the City Managers or designees of Buford, Braselton, Flowery Branch, Oakwood, and Rest Haven; and one member appointed by a majority of the City Managers or designees of Clermont, Gillsville, and Lula.
 - 2. Each member shall serve a four (4) year term. Each committee member selected to serve shall be appointed, or reappointed, every four years by the County and Municipality officials.
 - 3. No individual who holds state, county, or city elected office shall be eligible to serve as a member of the Citizen Review Committee during the term of such elected office, and the position of any member shall be deemed vacant upon such member qualifying as a candidate for elected public office. A member may be removed from the Citizen Review Committee with cause by the appointing official(s). Vacancies which may occur on the Committee shall be filled for the remainder of the unexpired term in the same manner as original appointments.
 - 4. Citizen Review Committee members are expected to serve with integrity and shall adhere to the highest ethical standards. Members who miss two consecutive meetings without reasonable cause or whose annual attendance drops below 50% shall be deemed to have vacated their seat on the Committee.

Section 13. Default.

The failure of any party to perform its obligations under this Agreement shall constitute an event of default.

Section 14. Liability for Noncompliance.

The County and the Municipalities shall comply with all applicable local, state, and federal statutes, ordinances, rules and regulations. If any Municipality fails to comply with the requirements of the Act (Official Code of Georgia Annotated § 48- 8-260 et seq.), the County shall not be held liable for such noncompliance. No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to, or waiver of, any future breach of the same.

Section 15. Counterparts.

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

Section 16. Governing Law.

This Agreement and all transactions contemplated hereby shall be governed by, and construed and enforced in accordance with, the laws of the State of Georgia.

Section 17. Severability.

Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement or the application of such provision to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the full extent permitted by law.

Section 18. Entire Agreement.

This Agreement embodies and sets forth all the provisions and understandings between the Parties relative to the Purposes and Projects. There are no provisions, agreements, understandings, representations, or inducements, either oral or written, between the Parties other than those hereinabove set forth. Any and all prior provisions, agreements, contracts, or understandings, either oral or written, between the Parties relative to the Purposes and Projects are hereby rescinded and superseded by this Agreement. This Agreement specifically supersedes the prior TSPLOST Agreement entered into by most of the Parties to this Agreement during 2023.

Section 19. Amendments.

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and all of the Municipalities.

Section 20. Notices.

All notices, demands or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall

be effective three days after having been deposited or placed in the United States mail, postage prepaid to the addresses appearing below, or when delivered by hand to the addresses indicated below:

- A. Town of Braselton
PO Box 306
4982 Highway 53
Braselton, Georgia 30517
Attention: Town Manager

- B. City of Buford
2300 Buford Highway
Buford, Georgia 30518
Attention: City Manager

- C. Town of Clermont
109 King Street
Clermont, Georgia 30527
Attention: Town Clerk

- D. City of Flowery Branch
P.O. Box 757
5410 Pine Street
Flowery Branch, Georgia 30542
Attention: City Manager

- E. City of Gainesville
P.O. Box 2496
300 Henry Ward Way
Gainesville, Georgia 30503
Attention: City Manager

- F. City of Gillsville
P.O. Box 25
6288 GA-52
Gillsville, Georgia 30543-0025
Attention: City Clerk

- G. City of Lula
6055 Main St.
Lula, Georgia 30554
Attention: Mayor

- H. City of Oakwood
P.O. Box 99
4035 Walnut Street
Oakwood, Georgia 30566
Attention: City Manager

- I. City of Rest Haven
428 Thunder Road
Buford, Georgia 30518
Attention: City Clerk

- J. Hall County
P.O. Box 1435
2875 Browns Bridge Road
Gainesville, Georgia 30503
Attention: County Administrator

Section 21. Public Facilities.

The County and Municipalities agree that each approved Transportation Special Purpose Local Option Sales and Use Tax Project associated with this Agreement shall be maintained as a public facility and in public ownership.

Section 22. Mediation.

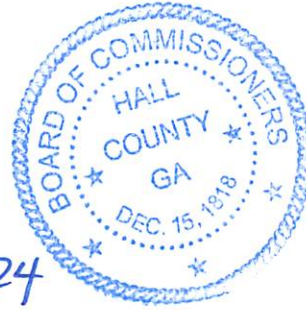
The County and the Municipalities agree to submit any controversy arising under this Agreement to mediation as a part of the dispute resolution process. The Parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

IN WITNESS WHEREOF, all Parties have executed this Agreement on the date indicated herein.

SIGNATURES ON THE FOLLOWING PAGES

HALL COUNTY, GEORGIA

By: *Richard Higgins*
Richard Higgins, Chairman, Board of Commissioners



Attest:
Jennifer Rivera
Jennifer Rivera, Clerk

6/27/2024
Date

Approved as to Form:
William J. Linkous, III
William J. Linkous, III, County Attorney

TOWN OF BRASELTON

By: *Becky Richardson*
Honorable Kurt Ward, Mayor *Becky Richardson, Mayor Pro Tem*

Attest:
Jennifer Scott
Jennifer Scott, City Clerk

6/27/2024
Date

Approved as to Form:
Gregory Jay
Gregory Jay, Town Attorney

CITY OF BUFORD

By: *Phillip Beard*
Honorable Phillip Beard, Chairman, Buford City Commission

Attest:
Kim Wolfe
Kim Wolfe, City Clerk

7-1-24
Date

Approved as to Form:
Gregory Jay
Gregory Jay, City Attorney



TOWN OF CLERMONT

By: James E. Nix
Honorable James E. Nix, Mayor

Attest: Amy Lomax
Amy Lomax, City Clerk

6/27/2024
Date



Approved as to Form:
David Syfan
David Syfan, City Attorney

CITY OF FLOWERY BRANCH

By: Edward R. Asbridge
Honorable Ed Asbridge, Mayor

Attest: Shelia Cooper
Shelia Cooper, City Clerk

7/1/2024
Date



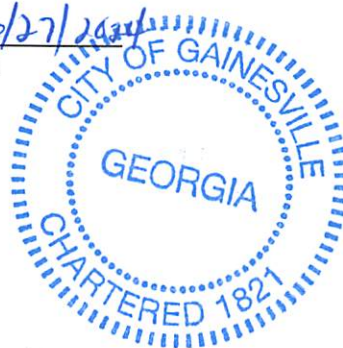
Approved as to Form:
Karen G. Thomas
Karen G. Thomas, City Attorney
Ted C. Baggett

CITY OF GAINESVILLE

By: W. Sam Couvillon
Honorable W. Sam Couvillon, Mayor

Attest: Denise O. Jordan
Denise O. Jordan, City Clerk

6/27/2024
Date



Approved as to Form:
Abbott S. Hayes, Jr.
Abbott S. Hayes, Jr., City Attorney

CITY OF GILLSVILLE

By: [Signature]
Honorable Wade Dale, Mayor



Attest:

[Signature]
Sandra Helton, City Clerk

7/9/24
Date

Approved as to Form:

[Signature]
David Syfan, City Attorney

CITY OF LULA

By: [Signature]
Honorable Joe Thomas, Mayor

Attest:

[Signature]
Tangee Puckett, City Clerk

7/2/24
Date

Approved as to Form:

[Signature]
Joey Homans, City Attorney



CITY OF OAKWOOD

By: *Lamar Scroggs*
Honorable Lamar Scroggs, Mayor

Attest:

Mai Chang
Mai Chang, City Clerk

6/27/24
Date

Approved as to Form:

Donald Hunt
Donald Hunt (Jun 27, 2024 10:19 EDT)
Donald Hunt, City Attorney



CITY OF REST HAVEN

By: *Kenneth Waycaster*
Honorable Kenneth Waycaster, Mayor

Attest:

Monica Montgomery
Monica Montgomery, City Clerk

7-2-24
Date

Approved as to Form:

Gregory Jay
Gregory Jay, City Attorney

Oakwood TSPLOST signature pg

Final Audit Report

2024-06-27

Created:	2024-06-27
By:	B. R. White (brwhite@cityofoakwood.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZH5HerMm0tAj-UXt-yg3xdhJFRly-0z

"Oakwood TSPLOST signature pg" History

-  Document created by B. R. White (brwhite@cityofoakwood.net)
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EXHIBIT A

TSPLOST Projects		
Description		Amount
Total Estimated Collections	Administered by:	\$ 390,000,000
Purposes - Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.		
Major Projects (80%)		
Spout Springs Road Widening Phase II	County	\$ 40,000,000
McEver Road Widening Phase I	County	58,000,000
White Sulphur Road and Crescent Drive Corridor Improvements	County	52,000,000
Ridge Road Corridor Improvements	Gainesville	40,000,000
Park Hill Drive Intersection Improvements	Gainesville	11,000,000
Hilton Drive Extension	Gainesville	26,000,000
McEver Road Intersection Improvements	County	10,000,000
SR 365 Safety Improvements	County	20,000,000
SR 369/Browns Bridge Road Corridor Improvements/Widening	County	35,846,000
Little Five Points Intersection	County	2,500,000
Mt Vernon Road and Rilla Road Intersection	County	3,000,000
Mt Vernon Road and Jim Hood Road Intersection	County	2,500,000
Memorial Park Drive and Atlanta Highway Intersection	County	4,000,000
Thompson Mill Road Improvements	County	1,000,000
Frazer Road Corridor Improvements	Buford	1,504,000
Mulberry Street Connector	Flowery Branch	2,500,000

Old Oakwood Road at Balus Creek Road Culvert Replacement and Road Alignment	Oakwood	1,300,000
Main Street, Flat Creek Road, and Old Oakwood Road Intersection Improvements	Oakwood	850,000
Total Estimated Cost Major Transportation Projects	80%	\$ 312,000,000

Distribution to Jurisdictions, Local Projects (20%)		
Purposes described by each jurisdiction below.		
Hall County Portion	42.5000%	\$33,150,000
Municipality Portion	57.5000%	\$44,850,000
Unincorporated Hall County	42.5000%	\$33,150,000
Municipality Breakdown		
Braselton	3.9981%	3,118,497
Flowery Branch	9.7953%	7,640,319
Gainesville	29.9856%	23,388,730
Buford	3.3984%	2,650,723
Gillsville	0.4998%	389,812
Clermont	1.3993%	1,091,474
Oakwood	5.3974%	4,209,971
Lula	2.9986%	2,338,873
Rest Haven	0.0277%	21,600
		\$ 44,850,000
Total estimated distributions to jurisdictions, local projects	20%	\$ 78,000,000
Total Estimated Cost of T-SPLOST Projects		\$ 390,000,000

Hall County Project List

Project Name/Description	Estimated Project Cost
Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.	
Projects may include: Hog Mountain Road corridor improvements/widening; improving sight distance issues at East Hall Road and Gaines Mill Road, and Hog Mountain and Blackjack Road; 2 foot paved shoulder widening with RPMs and signage upgrades on Williams Road, County Line Road, Gaines Mill Road, Harmony Church Road, Blackjack Road, Bark Camp Road, and Hubert Stephens Road; intersection improvements at Old Cornelia Highway and Joe Chandler Road, Hog Mountain Road and Wade Orr Road, Hog Mountain Road and Capitola Farm Road, and Union Church Road and Elizabeth Lane; signage replacement/upgrades on Chestatee Road and Cool Springs Road; and other related projects.	\$23,150,000
Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.	
Projects may include: resurfacing of approximately 25 miles of Hall County maintained roads based on the established annual road rating criteria and scoring system; and other related projects.	\$10,000,000
Total Estimated Cost of Hall County Projects	\$33,150,000

Municipalities Project List

Braselton

Project Name/Description	Estimated Project Cost
Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.	\$2,000,000
Projects may include: Highway 211, Highway 347, Thompson Mill Road, Spout Springs Road, Dunbar Road, and other related projects.	
Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.	\$1,118,497
Projects may include: resurfacing of approximately 2 miles of Braselton maintained roads based on the established annual road rating criteria and scoring system; and other related projects.	
Total Estimated Cost of Braselton Projects	\$3,118,497

Buford

Project Name/Description	Estimated Project Cost
Resurfacing, which may include full depth reclamation, base and paving, culvert repair, traffic markers, patching, sidewalks, shoulder preparation; Construction of roads, stormwater projects pertaining to roadway and other transportation and related projects. Projects may include: McEver Road/Peachtree Industrial Blvd., Holiday Road, Carter Road, B.U. Bowman Drive, Golden Parkway, Bristol Industrial Way, Belle Wood Court, Palmero Court, Lexie Lane, South Waterworks Road, Green Road, Cemetery Road, New Bethany Road, North Waterworks Road, Big Creek Road, Lee Drive, Shoreland Drive, Hutchins Drive, Blackberry Lane, Maple Avenue, Frazer Road, and other related projects.	\$2,650,723
Total Estimated Cost of Buford Projects	\$2,650,723

Clermont

Project Name/Description	Estimated Project Cost
Construction of roads, sidewalks, and stormwater projects pertaining to roadway and other transportation projects	\$540,000
Projects may include sidewalk construction and stormwater projects on Oxford Road, King Street and Main Street; and other projects.	
Resurfacing, patching and related projects.	\$551,474
Project may include the repair and resurfacing of various streets in the Town.	
Total Estimated Cost of Clermont Projects	\$1,091,474

Flowery Branch

Project Name/Description	Estimated Project Cost
<p>Construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), intersection improvements, turning lanes, traffic lights, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</p>	\$5,640,319
<p>Projects may include: Mulberry Street Connector, Main Street, Chestnut Street, Gainesville Street, Pine Street, Church Street, Mitchell Street, Debbie Lane, Atlanta Street, Railroad Avenue, Mulberry Street, Chattahoochee Street, Reed Blvd, Spring Street, Knight Drive, Bayley Drive, Martin Street, Tanner Street, Mooney Drive and Jones Road.</p>	
<p>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, multiuse paths, pedestrian upgrades (and related amenities) and similar projects.</p>	\$2,000,000
<p>Projects may include: Main Street, Chestnut Street, Gainesville Street, Pine Street, Church Street, Mitchell Street, Debbie Lane, Atlanta Street, Railroad Avenue, Mulberry Street, Chattahoochee Street, Reed Blvd, Spring Street, Knight Drive, Bayley Drive, Martin Street, Tanner Street, Mooney Drive and Jones Road.</p>	
<p>Total Estimated Cost of Flowery Branch Projects</p>	<p>\$7,640,319</p>

Gainesville

Project Name/Description	Estimated Project Cost
<p>Construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), intersection improvements, turning lanes, traffic lights, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</p>	<p>\$17,388,730</p>
<p>Projects may include: Memorial Park Drive, Old Flowery Branch Road, Green Street, Riverside Drive, Enota Drive, Beverly Road, M.L.K. Jr Blvd, Pearl Nix Pkwy, Sky View Drive, Fullenwider Road, Athens Street, White Sulphur Road, Community Way, Spring Street, Atlanta Hwy, Shallowford Road, Gaines Mill Road, Smallwood Road, Aviation Blvd, Marler Street, Academy Street, East Ave, Limestone Pkwy, Old Cornelia Hwy, Park Hill Drive, Thompson Bridge Road, Browns Bridge Road, Jesse Jewell Pkwy; and other similar projects.</p>	
<p>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, multiuse paths, pedestrian upgrades (and related amenities) and similar projects.</p>	<p>\$6,000,000</p>
<p>Projects may include: resurfacing of approximately 20 miles of City of Gainesville maintained roads based on the established annual road rating criteria and scoring system; and other similar projects.</p>	
<p>Total Estimated Cost of Gainesville Projects</p>	<p>\$23,388,730</p>

Gillsville

Project Name/Description	Estimated Project Cost
<p>Construction of roads, bridges, sidewalks, multiuse paths, pedestrian upgrades (and related amenities), intersection improvements, turning lanes, traffic lights, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</p>	<p>\$260,000</p>
<p>Projects may include: Extension of Wilson Dr. Sidewalks from Downtown to the Park, New Parking Lot for Downtown Park</p>	
<p>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, sidewalks, multiuse paths, pedestrian upgrades (and related amenities) and similar projects.</p> <p>Projects may include -Resurface of Old Town Parking Lot & Driveway, Widening of Church St. and School St.</p>	<p>\$129,812</p>
<p>Total Estimated Cost of Gillsville Projects</p>	<p>\$389,812</p>

Lula

Lula Project Name/Description	Estimated Project Cost
<p>Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</p> <p>Projects may include any of the 82 roads recognized as within the city and maintained by the city as prioritized by the City Council, and or other related projects.</p>	\$538,873
<p>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</p> <p>Projects may include: resurfacing of approximately 4 miles of city-maintained roads based on the established annual road rating criteria and scoring system; and other related projects.</p>	\$1,800,000
Total Estimated Cost of Lula Projects	\$2,338,873

Oakwood

Project Name/Description	Estimated Project Cost
<p>Construction of roads, bridges, sidewalks, multiuse paths, intersection improvements, traffic safety enhancements, and stormwater projects pertaining to roadway and other transportation projects.</p>	<p>\$3,672,000</p>
<p>Projects may include: Installation of sidewalks, sidewalk improvements, sidewalk repair, including curb and gutter installation and repair, on Main Street, Railroad Street, Oakwood Road, Flat Creek Road, Bishops Lane, Fairfax Drive, Fullerton Drive, Rutledge Drive, Nellie Drive; Highlands to Island Spur connections; Railroad Crossing safety improvements and intersection improvements at Railroad Street, Main Street, Walnut Circle; Intersection improvements at W. White and H. F Reed Industrial Parkway; Oak Street widening and improvements; and other related projects.</p>	
<p>Resurfacing, including full depth reclamation, base and paving, culvert repair, traffic markers, patching, shoulder preparation, and related projects.</p>	<p>\$537,971</p>
<p>Projects may include: Full Depth Reclamation of Nellie Drive, Culvert repair and replacement on annual projects list; and other related projects.</p>	
<p>Total Estimated Cost of Oakwood Projects</p>	<p>\$4,209,971</p>

Rest Haven

Project Name/Description	Estimated Project Cost
Resurfacing, which may include full depth reclamation, base and paving, culvert repair, traffic markers, patching, sidewalks, shoulder preparation; Construction of roads, stormwater projects pertaining to roadway and other transportation and related projects. Projects may include: Thunder Road, Ledford Road.	\$21,600
Total Estimated Cost of Rest Haven Projects	\$21,600